

2005-2006 BALANCE SHEET CODES

Statement of Revenues and Expenditure Codes:

320001 Fund Balance at July 1, 20____
320002 Adjustments
320003 Adjusted Fund Balance July 1, 20____

IF THESE CODES ARE NOT ON
THE DISKETTE, THEY MUST BE
REPORTED TO US ON PAGES 89
& 90 FROM THE ANNUAL REPORT.

Balance Sheet Codes:

111000 Cash
112000 Investments
113000 Taxes Receivable
114000 Other Receivables
115000 Inventories
116000 Other Current Assets

121000 Sites
122000 Buildings
123000 Equipment
124000 Construction in Progress

131000 Amount Available in Debt Services
132000 Amount to be Provided G.L.T.D.

211000 Interfund Payable
213000 Accounts Payable
214000 Contracts Payable
215000 Construction Contracts Payable
216000 Current Portion-Bonds Payable
217000 Salaries/Benefits Payable
218000 Payroll Withholdings
219000 Current Loans Payable
221000 Deferred Revenues
222000 Returnable Revenues
223000 Other Liabilities
231000 Bonds Payable - N.C.P.
232000 Loans Payable - N.C.P.
233000 Lease Obligations
234000 Other L.C. Liabilities

310600 Reserved for Inventories

320100 Unreserved - designated
320200 Unreserved - undesignated

330000 Investment in General Fixed Assets
340000 Contributed Capital
350000 Retained Earnings - Int. Service

DO NOT USE THE 300000 CODE - TOTAL
FUND EQUITY - ON THE DISKETTE.
THESE ARE THE FUND EQUITY ACCOUNTS
THE SYSTEM WILL ACCEPT. IF FUND
EQUITY IS NOT REPORTED TO US ON
DISKETTE, IT MUST BE REPORTED ON
THE BALANCE SHEET PAGES (93 - 95)
FROM THE ANNUAL REPORT.